



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

CANCELLATION OF INTERPRETIVE STATEMENT

This announcement of the cancellation of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has cancelled the following excise tax advisory (ETA):

268.04.192 Indian Owned Corporation Doing Business on a Reservation. This advisory is being canceled because it provides incorrect information. ETA 268 explains that a corporation owned by Indians is not entitled to the exemption available to Indians engaging in business activities within an Indian reservation. WAC 458-20-192 (Rule 192) explains that a state chartered corporation, a partnership, or any other entity comprised solely of enrolled members of a tribe is not subject to tax on business conducted in Indian country. Rule 192 further provides that in the event that the composition of such an entity includes a family member who is not a member of the tribe, the entity will be considered as satisfying the "comprised solely" criteria if at least half of the owners are enrolled members of the tribe.

Copies of these documents are available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx>, or a request for copies may be directed to:

Roseanna Hodson
Interpretations and Technical Advice Unit
P.O. Box 47453
Olympia, Washington 98504-7453
Phone: (360) 570-6119
FAX (360) 586-5543

Alan R. Lynn, Rules Coordinator

Filed: January 27, 2005
Time: 3:57 PM
WSR: 05-04-046